

BUDGET CHANGE FORM

Type of Change	From		To	
	Account	Amount	Account	Amount
Check one:	214-2909	2,260	214-512-4237	\$2,260
	350-2940	6,937	350-910-4237	\$6,937
<input checked="" type="checkbox"/> Budget Appropriation	310-2940	2,495	310-910-4239	\$2,495
<input type="checkbox"/> Budget Transfer				

Explain the reason for the budget change:

Background: Finance staff is in the process of closing the City revenue and expenditures accounts for the fiscal Year 2014-15. To maintain conformity with the City's budgeting policies and to prepare for the annual external financial audit, staff examined all the expenditure accounts of various funds and determined that the following budget adjustments are necessary. The reason for the budget adjustments is primarily due to necessary expenditures made during the fiscal year that were not anticipated when the FY 14-15 budget was developed.

The detail for each budget adjustment item is described below.

- 1) Increase the budget appropriations for Planning and Neighborhood Services Department by \$2,260. The City collected fees from developers to be used for a General Plan update. During the fiscal year, the Planning Department incurred expenditure to initiate the update by filing a notice for CEQA Document Declaration at the County Recorder's office. The source of funding for the budget appropriations will be from the Community Planning Fund.
- 2) Increase the budget appropriations for Non-department budget by \$6,937 for rental fees of a fence for the McCandless property. The source of funding for the budget appropriations will be from the Transit Area Impact Fee Fund.
- 3) Increase the budget appropriations for Non-department by \$2,495. The increased budget amount is related to audit fee incurred for the audit of projects funded by the Transportation Development Act grant. The source of funding for the budget appropriation will be from the Street Improvement Fund.

Fiscal Impact: The budget adjustments reduce the fund balances of the various funds as follows:

\$2,260 Community Planning Fund
 \$6,937 Transit Area Impact Fee Fund
 \$2,495 Street Improvement Fund

Recommendation: Approve the Fiscal Year 2014-15 year-end budget appropriations as itemized in the budget change form.

☒ Check if City Council Approval required.

Meeting: September 1st 2015

Itemization of funds, if needed:			Amount
Requested by:	Department Head: Emma Karlen, Assistant City Manager/Director of Financial Services <i>EC Karlen</i>	Date: 8/21/15 8/24/15	
Reviewed by:	Finance Director:	Date:	
Approved by:	City Manager:	Date:	
Date approved by City Council, if required:		Confirmed by:	